G R S IX 5]

Previous references

Reserve

from File No 67-16

1916 4778 Serial Nos 8, 11, 22 43

(Municipal)

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos 8, 11, 22 & 36

Part B for November 1916

SUBJECT

Proposal to write off the accounts a sum of Rs 6661- being irrecoverable arrears of taxes due on the buildings of the Race course Committee Bangalore from 1901-02 to 1915-16

G.O No 3271 dr- 28 11 16

Sanctions writing off the accounts as irrecoverable Rs 6661- being the municipal taxes due on the buildings of the Bangalore Race course Committee from 1901-02 to the end of 1915-16

M Jarvis
7 12 16

G. R. S 11J

1916-17

GENERAL AND REVENUE SECRETARIAT

(Rural)

NOTES

File No 51-16

FILE HEADING

Remissions statements

From

The President, Bangalore City Rural Council

No 75 Dated 27.8.16 Received 30.8.16

Diary No 769	Enclos 2 Spare Copies	Serial No 8

BRIEF ABSTRACT OF LETTER

Requests sanction to write off the accounts Rs 666/- being the irrecoverable arrears of taxes due on the building of the Race Course Committee Bangalore, from 1901-02 to the end of 1915-16.

NOTES AND ORDERS

Taxes for only the last 3 years ending 1915-16 are reported to have been paid and no serious endeavours seems to have been made to recover the arrears of previous years.

1rst Sheet

769

G R S 12]

General and Revenue Secretariat | 2nd File No 51 of 1916

Serial No

2 Under Sec. 87 of the Land Regulation of 1906 the taxes due to the Municipality are a charge on the property and the period of limitation for a suit for enforcing the payment is 12 years

3 The arrears due for the period from 1906-07 to the end of 1912-13 are not therefore time-barred and should be recovered in the manner provided by chapter VIII & Sec 164 give Regulation as directing the recovery of

4 Draft ~~making the further~~ arrears from 1906-7 ~~enquiries in the matter~~ is submitted for approval or other orders —

L 5
W 42

7/9/16

5 The persons given in para 2 of Pro dents letter are hereby liable & Evidently the Municipality out of some notion of delicacy, further than of having moved in the matter, have not pressed the demand or exercised the powers for recovery vesting in them —

2184
7 9 16

Second Member's —

8/9-16

6 Draft ~~slip~~ letter revised. Dr is ready for the Hon'ble the ~~Chairman~~ Chairman of showing of proofs to-day

NOTE—Contin sheet.

G R S 12]

General and Revenue Secretariat | 114 File No 5-1 of 1916.

Serial No	
	Should not be received in the course
	7 Dept. register
	Ltr to Bgre Cl & Cgo 109 9/9/16
11	To the President of the Bangalore Cly Mil Cl. No 1848 & 12 9 1916
	Makes certain observations and enquires whether there are adequate reasons why Steps should not be taken to recover the arrears in question in due course
22	To the President of the Bangalore Cly Mil Cl No 1298 & the 13 10 1916
	Explains the circumstances under which the arrears in question were recommended to be written off as decided upon by the Mil Cl and adds that, if the resolution of the Cl does not commend itself to Govt he shall be prepared to carry out whatever orders may be passed by Govt on the subject
	8 From the President's present communication it would appear that the Secretary to the Race course Committee

1209

G. B S 12]

General and Revenue Secretariat | Mel File No 51 of 1916.

Serial No	
	re more for evading payment of the Mel taxes billed for orders
	With reference to para 6 above
H In	HMcK8
	1 11 1916
	9. Para 6 of the President's letter dd 10 10 1916 shows that Mr Downes, the Secretary of the Race-Courses Committee, has paid Rs 162/ in full satisfaction of the Municpal claims & the Municipal Council has accepted it as such. The decision of the Municpal Council accepting Mr Downes' terms is legally binding, and the matter has been Compromised & cannot be legally re-opened. It would have been otherwise if the President had reported the matter for the orders of Govt before the Municpal Council accepted the terms. Under these circumstances there is no other alternative but to treat the arrears as irrecoverable. D M 6 11 16
	Rev. Secretary)
	10 For orders
	2nd Member) The case with the H 11 6/11/16
	9/11

201
8 11. 16

TOYE—Contn. sheet

GPB—70 000—17 12 1

1209

G R. S 12]

General and Revenue Secretariat | Rl File No. 51 of 1916.

Serial No	
	12. Memo put up. Draft To m 9 11 16
	13 Draft order Sanctioning to, Submitted HKR 10-11-1916
	14 Same To m. 16 11 16
36	To the Govt. of the Bangalore cls- Rl Cl No 3271 & 23 11.1916. Sanctions the Municipal suggestion

G.P.S.—70 000—17 12 15

D 769

16

B M 109]

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY, DATED 27-8- 1916

Jud 57-16-8

FROM

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, Esq,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Department),
Bangalore

SIR,

I have the honor to submit herewith for sanction of Government a remission statement amounting to Rs 666/- being the Municipal taxes shown as due on the buildings of the Bangalore Race Course Committee from 1901-02 to end of 1915-16 together with a copy of the Municipal Council's resolution dated 8th August 1916, approving the item

2 The demand was made every year, but was persistently met by refusal on the ground that the buildings were exempted from taxation Legal proceedings were not instituted as there was a doubt whether the Municipal Council could levy a tax on an institution so pre-eminently dedicated to sports and partly to the finances of the Committee not permitting their meeting this obligation

3 For the last three years however I have been repeatedly bringing to the notice of Mr. Donne, Secretary of the Race Course Committee that under no section of the Municipal Regulation could the Race Course Committee claim exemption Lately Mr Donne consented to pay three years'

GEN & REV SECTT
29 AUG 1916

GPB—2,000—20-8-13

1916—17

From The Honorary President
Municipal Council
Bangalore city

To The Secretary to the Government
of Mysore, Revenue Department
Bangalore.

Dated 27th } August 1916
Despatched 28th }

Received

General No 75
No

Enclosure No one Stt
one Copy of Resolution

Requesting Sanction to write
off the accounts Rs 666
being the irrecoverable arrears of
due on the buildings of
the Bangalore Race Course
Committee

years' taxes excluding the conservancy cess, and the amount has been realised and credited to Municipal funds He has promised to pay the tax regularly in future.

4 Sanction of Government may kindly be accorded to write-off the accounts the sum of Rs 666/- referred to above.

I have the honor to be,

Sir,

Your most obedient servant,

Honorary President

C.R.G

Encl to Ltr 57-16-8 (8

MADRAS CITY MUNICIPALITY.

No. III.

Proceedings of an Adjourned ordinary General meeting of the City Municipal Council, Bangalore, held at the Office premises at 7-30 A.M. on Tuesday the 8th August 1916.

Rowan Bahadur Raja Sabhabhushana

R.F. Puttanna Chetty, Esquire.

T. Subba Rao, Esquire, M.B.C.S., L.S.G.

F Fernandes, Esq.,

Revd. D.A. Rees.

Father F.X. Briand.

V.L. Ramachandra Mudaliar, Esq.

H. Neeravayya, Esq.

R. Chinnaswami Chetty, Esq.

B.K Gopala Char, Esq.

D.V Gundappa, Esq.

L. Ramachandra Rao Sindhe, Esq.

D. Adeppa, Esq.

G. Siddaveerappa, Esq.

T.V. Ramaswami Chetty, Esq., B.A.

S. Ameen Khan, Esq.

L. Abbas Khan, Esq.

K. Achaiya, Esq.

A. Venkataramaiyer, Esq., B.A.

L. Venkataramanjengar, Esq.

A b s e n t .

D.V. Narasimhiengar, Esq., B.A., B.L.

A. Narayya, Esquire.

H. Subbayya, Esq., B.A.

M.A. Krishnamurthi Rao, Esq.

A. Venkatar ghayya, Esq., B.A.

Opinion of the Managing Committee dated 8th July 1916, approving the remission of Rs 666-0-0 due on Race Course building since 1901-02.

Resolution - Sanctioned.

Sd/- P P Puttanna Chetty,
Honorary President

---

* C O P Y *

For Hon President

C R G

Arrears of taxes due on the Race Course Committee Building, Bangalore City.

G B S 26]

File No 51-16

Serial No 11

Diary No of letter replied to 769

No 1648
mls 1-16-11
By 12 9 16

General and Revenue Secretariat

Fort St George

, the 191

To

The President,

Bangalore City Municipal Council

Date of issue 13-9-16

Signed by W B Subbaraya

Sir,

With reference to your letter No 759 dated 27th August 1916 requesting sanction to write off the accounts containing irrecoverable arrears of taxes due on the Race Course Committee building from 1901-02 to the end of 1915-16, I am directed to observe that taxes for only the last

over

SUBJECT

3 years ending 1915-16 are reported to have been paid and at no periods endeavours seem to have been made to recover the arrears of previous years

If there is any doubt as to the liability of the buildings Department, the inspections shd seem made either by legal advisers of the Govt.

2 Under the Mussl Regulation of 1906 the taxes due to the Municipality are a charge on the property and the period of limitation for instituting a suit for enforcing this payment is 12 years the arrears due under the said Regulation for the period from 1906-07 to the end of 1912-13 are therefore primafacie not barred and should be recovered in the manner provided by chapter VIII. and sec 164 of the Regulation.

List of enclosures

3 I am therefore to request enquire whether there are adequate reasons why you should be so good as to take prompt steps would not be taken to recover the said arrears, and to report the result of having done so for the information of Govt

A reply early regd

Copied by

Examined by

GPB—20 000—10 10-14

I have A

7.9.16

Sec Rev Secy

aD 1209

Rev No 51-16-22

OFFICE OF THE PRESIDENT, MUNICIPAL COUNCIL,

Bangalore City, dated 13th October *1916*

Enclo

From

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Honorary President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, Bangalore

Sir,

With reference to your letter No 1848/M1 51-16-11 dated the 12th September 1916 in the matter of writing off the accounts certain irrecoverable arrears of taxes due on the Race Course building and enquiring whether there are adequate reasons why, in the light of the remarks passed in the above, steps should not be taken to recover the said arrears, I have the honor to state as follows -

2. The arrears of taxes on the premises were permitted to accumulate from the year 1897 up to 1903-04, the previous payment having been made by the Race Course Committee in March 1897 No action seems to have been taken in the interval towards the recovery of taxes, probably owing to the confusion that prevailed in regard to Municipal Collection work on account of plague &c

3. In April 1904, a demand notice for Rs 270/- which had become due by that time was issued to Mr. Donne, the Secretary of the Committee Mr. Donne put forth objections to the above demand and by means of a protracted correspondence evaded payment till 1906-07. The arrears had then increased to Rs. 486/- When in

March

61

From The Honorary President 1916-17
Municipal Council
Bangalore City

To The Secretary to the
Government of Mysore
Revenue Department
Bangalore

Dated 13th
Despatched 16th } October 1916
Received

General No 1297
No

Enclosure No

Submitting a further return
called for in the matter of
the writing off of the accounts
certain irrecoverable arrears
of taxes due on the
Race Course buildings

GPB—50 000—26 9-12

March 1907 a distraint warrant was issued, Mr Donne remitted a sum of Rs. 162/- being the three years' taxes through Mr. Lawrence, the Committee's Lawyer, who stated that the taxes for the past three years was all that was legally due to the Municipality and that any proceedings to recover the arrears for a period dating back for over three years would be defended

4. When the Municipal Councillors of the legal profession were consulted in the matter, they were of opinion that Mr Lawrence's Objection was not admissible, that the full amount due by the Committee could be recovered by distraining the moveable property belonging to the Committee and that if a suit was filed, the Court would give a decree for the recovery of only six years' taxes The amount paid was then credited towards the taxes for the three years commencing from 1897-98 and a warrant of distraint was issued for the balance of Rs 324/- But the distraint was not carried out, probably there having been no moveable property on the premises of any value

5 Steps were then taken to file a suit against the Committee Papers were accordingly entrusted to two Lawyers one after another for the purpose Both of them failed to take action in the absence of information as to the rules governing the Race Course Committee and the names of the individual members thereof They were of opinion that as the Race Course Committee was only a private body and not a registered Company - neither its Secretary singly nor the stewards in a body could be proceeded against - in a Civil action

Mr Donne was requested to furnish a copy of the rules, but did not comply So the matter thus became difficult of soluti Warrant of distraint issued could not be enforced as only 2 or 3 old tables and a few benches were all the property that was found on the Race Course building In the mean time arrears of taxes swelled every year and stood at the heavy figure of Rs

800

800/- at the end of 1915-16

6. I thought that the matter could not be allowed to continue indefinitely in such an unsettled state and spoke to Mr. Donne on the subject with the result that he agreed to pay at once three years taxes and undertook to pay the current taxes regularly in future provided the previous years' arrears were remitted

The question was then placed before the Managing Committee for opinion and they agreed to the proposal made by Mr. Donne The Municipal Council also approved the decision of the Managing Committee - The 3 years taxes viz Rs 162/- was accordingly recovered from Mr Donne and credited to Treasury and recommendation was made to Government for sanction to write off the arrears as irrecoverable

7 The Municipal Council have discussed the subject several times from all points of view and have decided to recommend the arrears being written off the accounts If their resolution does not commend itself to Government I can only say that I shall be prepared to carry out whatever orders Government may be pleased to pass on the subject

I have the honor to be,

Sir,

Your most obedient servant,

Honorary President

C R G

G

GRS 28]

Re Remission of Municipal taxes on the buildings of the Bangalore Race Course Committee from 1914-02 to 1915-16 (16)

File No 51 16

Serial No 36

Diary No of letter replied to 1209

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Mund)

, the 191

READ— Correspondence ending with letter No 1299 dt the 13th October 1916 from the President of the Bang City Municipal Council

Date of issue 23.11.16

Signed by Mr D. Mahadevayya

ORDER THEREON.—No

soliciting sanction to write off as irrecoverable the accounts Rs 666/ being the Municipal taxes due on the buildings of the Bangalore Race Course

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

SUBJECT

GPB—50 000—1 12-12

ourse Committee from
1901-02 to the end of
1915 16

Order No 3271 dt 23.11.16
amdt 5-1-16-36
Sanctioned
D M.

Works Services / Rev. Dept
10 11 1916
2.

The President of the
Bangalore City Mcl
with a covering letter